

IN THE SENATE OF THE UNITED STATES.

MARCH 2, 1863.

Mr FESSENDEN, from the Committee on Finance, to whom was referred the bill H. R. 770, to amend an act entitled "An act to provide internal revenue to support the government and pay interest on the public debt," approved July first, eighteen hundred and sixty-two, and for other purposes, reported the following amendments, viz: Strike out the words within [brackets] and insert those printed in *italics*.

AMENDMENTS

To bill H. R. 770.

1 Page 3, line 61, after "taverns," insert *the words*.

2 Page 7, line 155, 156, strike out [or any person.]

3 Page 8, lines 172, insert *twenty dollars* after the word
4 "pay," and strike out all after "license," in line 173, to
5 "every" in line 174. Line 182, strike out [retail dealers in
6 liquors or as a] and [beverages or] in line 183.

7 Page 9, line 188, after "barter," insert *the words*; make
8 semicolon after "thereof," line 194; after "each," line 210,
9 insert *the words*; strike out all after "process," line 209, to
10 and including [notwithstanding,] page 10, line 212.

11 Page 10, line 213, after "duties," insert *or*; after "duty,"
12 same line, insert *on the articles hereinafter enumerated in this*
13 *section*.

14 Strike out lines 215, 216, 217, and insert, *on marine*
 15 *engines three per centum ad valorem.*

16 Line 218, after "rivets," insert, *exceeding one-fourth of*
 17 *one inch in diameter;* and strike out the comma after "iron,"
 18 in same line.

19 Page 11, line 240, strike out "five," and insert *two*;
 20 strike out lines 250, 251, 252.

21 Page 11, line 257, strike out "one" after "duty of," and
 22 insert *three.*

23 Page 12, line 270, after "iron," insert *exceeding ten*
 24 *pounds in weight for each casting.*

25 Page 17, lines 2 and 3, section 4, strike out [of the
 26 United States,] and insert *or bullion.*

27 Strike out all after line 3, section 4, to [thereof,] in line
 28 15, and insert:

29 *Secured by pledge or deposit or other disposition of gold*
 30 *or silver coin of the United States, if to be performed after a*
 31 *period exceeding three days, shall be in writing or printed, and*
 32 *signed by the parties or their agents or attorneys, and shall*
 33 *have one or more adhesive stamps, as provided in the act to*
 34 *which this is an amendment, equal in amount to one-half of*
 35 *one per centum, and interest at the rate of six per centum per*
 36 *annum on the amount so loaned, pledged, or deposited. And*
 37 *if any such loan, pledge, or deposit, made for a period not*
 38 *exceeding three days, shall be renewed or in any way extended*

39 *for any time whatever, said loan, pledge, or deposit, shall be*
 40 *subject to the duty imposed on loans exceeding three days.*
 41 *And no loan of currency or money on the security of gold or*
 42 *silver coin of the United States, as aforesaid, shall be made*
 43 *exceeding in amount the par value of the coin pledged or de-*
 44 *posited as security ; and any such loan so made, or attempted*
 45 *to be made, shall be utterly void.*

46 Page 19, line 38, strike out [shall be.]

47 Page 20, line 42, strike out [shall be.]

48 Line 51, after "vessel" insert *or any part thereof.*

49 Line 50, strike out [shall be.]

50 Page 27, strike out all after "aforesaid," line 18, to "pro-
 51 vided," in line 27, page 28.

52 Line 43, page 28, strike out [twentieth section of.]

53 Section 13, page 29, strike out all after "liquors," in line
 54 2, to "thereof," in line 5, inclusive.

55 Strike out all after "liquors," line 8, to "liquors," in line
 56 10, inclusive.

57 Strike out [spirituous or] in line 14.

58 Section 17, page 33, strike out all after "allowed," in
 59 line 3, to "their," in line 6.

60 Line 9, strike out [Provided, That,] and insert *and.*

61 Line 12, strike out [section forty-six of.]

62 Section 19, page 35, strike out [three thousand,] in line
 63 5, and insert *twenty-five hundred.*

64 Section 20, page 35, strike out all after "That," in line 1,
65 to the end of line 10, page 36.

66 Page 36, strike out [President as aforesaid,] in line 11,
67 and insert *Secretary of the Treasury*

68 Strike out [assistant solicitors,] in line 12, and insert
69 *revenue agents*.

70 After "be," line 12, insert *under the direction of the*
71 *Secretary of the Treasury*.

72 Strike out [five hundred,] in line 16.

73 Page 37, section 22, line 16, strike out [two thousand
74 five hundred] and insert *three thousand*. Strike out all after
75 "compensation," in line 23, to "such," in line 26, page 38.

76 Page 38, strike out all after "business," in line 37, to
77 "Provided," in line 42.

78 After "assessors," line 44, insert *and assistant assessors*.

79 Page 39, line 13, insert *the* before assessor.

80 Page 40, line 2, after "shall" insert *knowingly*.

81 Strike out section 27.

82 Page 42, section 28, line 2, strike out [June] and insert
83 *September*.

84 Page 45, in line 8, after "paid" insert *shall be exempt*
85 *from duty*.

86 Page 46, section 33, after "lard oil," in line 2, insert
87 *lubricating oil*.

88 SEC. —. *And be it further enacted, That from and*

89 after the date when this act takes effect there shall be an
 90 allowance or drawback on cordials and other liquors manu-
 91 factured wholly or in part of domestic distilled spirits, on
 92 which a duty shall have been paid, equal in amount to the
 93 duty paid on such spirits when exported, with such deduction
 94 as the Secretary of the Treasury may think reasonable, not
 95 exceeding five per centum of the amount of duty so paid;
 96 the amount to be ascertained in the manner and under the
 97 regulations prescribed in section one hundred and sixteen of the
 98 act to which this is additional; and the same to be subject to all
 99 the provisions of said section applicable thereto: *Provided*, That
 100 no such allowance shall be made unless the value of the
 101 spirits used in such manufacture shall exceed one-half of the
 102 whole value of the article manufactured as aforesaid.

103 Insert on page 13, after line 301, that section ninety-
 104 nine be amended by striking out the words [ninety-three]
 105 preceding the words “of this act,” and inserting *ninety-*
 106 *eight*.

107 Insert on page 8, after line 185, that section sixty-six
 108 be amended by striking out the words [twenty-seven] after
 109 the word “number” and before the word “extent,” and in-
 110 serting the words *twenty-eight*.

111 Page 3, insert after line 54, that section fifty-five be,
 112 and hereby is, amended by inserting after the words “shall

113 not be paid at the time of rendering the account of the
114 same, as herein required," the words *or at the time when*
115 *they shall have become payable.*"

116 Insert on page 13, after line 296, that section ninety-
117 one be amended by striking out the word [gas] wherever
118 it occurs, and by striking out the words [or on any articles
119 manufactured] after the word "advertisements."